

ENTERED

April 12, 2023

Nathan Ochsner, Clerk

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA,)	
Plaintiff,)	
)	Case No. 4:20-cv-00514
v.)	
)	
PAULINE KAUFMAN and)	
PAULINE KAUFMAN, as Executrix of the)	
ESTATE OF AVIK KAUFMAN,)	
Defendant.)	

JUDGMENT AGAINST PAULINE KAUFMAN.

The Court has considered the agreement of the parties, the United States of America and Pauline Kaufman, individually, and has determined that judgment should be entered with the agreement. Accordingly, it is hereby

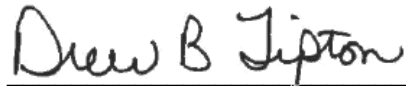
ORDERED, ADJUDGED AND DECREED that:

1. Defendant, Pauline Kaufman, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Financial Account penalty assessed against her for the 2007 year in the amount of \$10,000 as of Feb 20, 2018, plus interest and penalties accruing under 31 U.S.C. § 3717(a)(1), 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017 until the date of entry of this judgment, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 after the date of entry of this judgment.
2. Defendant, Pauline Kaufman, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Financial Account penalty assessed against her for the 2008 year in the amount of

- \$10,000 as of February 20, 2018, plus interest and penalties accruing under 31 U.S.C. § 3717(a)(1), 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017 until the date of entry of this judgment, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 after the date of entry of this judgment.
3. Defendant, Pauline Kaufman, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Financial Account penalty assessed against her for the 2009 year in the amount of \$10,000 as of February 20, 2018, plus interest and penalties accruing under 31 U.S.C. § 3717(a)(1), 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017 until the date of entry of this judgment, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 after the date of entry of this judgment.
 4. Defendant, Pauline Kaufman, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Financial Account penalty assessed against her for the 2010 year in the amount of \$10,000 as of February 20, 2018, plus interest and penalties accruing under 31 U.S.C. § 3717(a)(1), 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017 until the date of entry of this judgment, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 after the date of entry of this judgment.

5. Each party shall bear their respective costs, including any attorney's fees.

Signed on April 12, 2023.

A handwritten signature in dark ink, reading "Drew B. Tipton". The signature is written in a cursive, flowing style. The first name "Drew" is written in a larger, more prominent script, followed by "B." and "Tipton". The signature is positioned above a horizontal line.

DREW B. TIPTON
UNITED STATES DISTRICT JUDGE

AGREED:

/s/Christopher Sharkey

Christopher Sharkey

SBOT: 18114150

Fed. I.D. No.: 13277

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